



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0940 Choteau Public Schools

0883 Choteau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,395,264.14	1,395,264.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,965.00	2,965.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	265,257.16	265,257.16	0.00	0.00	0.00	0.00
222X Educational Media Services	8,890.46	8,890.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,125.80	68,125.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	140,999.96	140,999.96	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,249.50	0.00	2,249.50	0.00	0.00	0.00
25XX Support Services - Business	84,741.02	2,723.65	82,017.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	253,082.34	242,682.34	0.00	10,400.00	0.00	0.00
27XX Student Transportation Services	136,736.44	136,736.44	0.00	0.00	0.00	0.00
31XX Food Services	164,588.83	164,588.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,301.20	1,301.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,469.30	26,469.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,750.50	0.00	0.00	22,750.50	0.00	0.00
Totals	2,573,421.65	2,456,004.28	84,266.87	33,150.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,573,421.65					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0940 Choteau Public Schools

0884 Choteau H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	922,381.61	922,381.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,319.68	4,319.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,807.49	3,807.49	0.00	0.00	0.00	0.00
222X Educational Media Services	4,683.43	4,683.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,410.95	64,410.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	125,621.65	125,621.65	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,432.08	0.00	4,432.08	0.00	0.00	0.00
25XX Support Services - Business	81,603.20	2,723.65	78,879.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,991.63	217,591.63	0.00	10,400.00	0.00	0.00
27XX Student Transportation Services	154,125.92	146,625.92	0.00	7,500.00	0.00	0.00
34XX Extracurricular - Activities	21,676.32	21,676.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	117,466.10	117,466.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,362.50	0.00	0.00	19,362.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,613.78	0.00	0.00	2,613.78	0.00	0.00
Totals	1,754,496.34	1,631,308.43	83,311.63	39,876.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,754,496.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0883 Choteau Elem	Indirect/Direct	84,266.87 / 2,456,004.28	3.43%		
	LE 0884 Choteau H S	Indirect/Direct	83,311.63 / 1,631,308.43	5.11%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0883 Choteau Elem	0.0213	0.0322	0.0333	0.0347	3.43%
	0884 Choteau H S	0.0127	0.0322	0.0333	0.0347	5.11%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0883 Choteau Elem	0.0340	0.0399	0.0409	0.0347	
	0884 Choteau H S	0.0383	0.0399	0.0409	0.0347	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0883 Choteau Elem	0.0340	0.0399	0.0409	0.0347	
	0884 Choteau H S	0.0383	0.0399	0.0409	0.0347	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0883 Choteau Elem	3.49%	
	0884 Choteau H S	3.89%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0940 Choteau Public Schools	3.69%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0945 Bynum Elementary

0889 Bynum Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	207,422.53	207,422.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,241.68	7,241.68	0.00	0.00	0.00	0.00
222X Educational Media Services	23.75	23.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,181.51	1,165.00	10,016.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,277.47	21,277.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,006.07	11,006.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,527.00	0.00	0.00	3,527.00	0.00	0.00
Totals	261,680.01	248,136.50	10,016.51	3,527.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	261,680.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0889 Bynum Elem	Indirect/Direct	10,016.51 / 248,136.50	4.04%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0889 Bynum Elem	0.0350	0.0370	0.0363	0.0350	4.04%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0889 Bynum Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0889 Bynum Elem	0.0350	0.0370	0.0363	0.0350	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0889 Bynum Elem				3.49%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0945 Bynum Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.49%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

50 Teton 0946 Fairfield Public Schools

0890 Fairfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,020,805.41	1,000,017.67	0.00	20,787.74	0.00	0.00
21XX Support Services - Students	2,345.80	2,345.80	0.00	0.00	0.00	0.00
222X Educational Media Services	75,768.27	75,768.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78.86	78.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,199.87	110,199.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	107,211.24	35,751.13	71,460.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	196,594.59	196,594.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	148,028.93	108,252.93	0.00	39,776.00	0.00	0.00
31XX Food Services	210,248.96	64,410.28	0.00	145,838.68	0.00	0.00
34XX Extracurricular - Activities	2,538.51	2,538.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,773.62	23,773.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,441.25	0.00	0.00	6,441.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,210.80	0.00	0.00	8,210.80	0.00	0.00
Totals	1,912,246.11	1,619,731.53	71,460.11	221,054.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,912,246.11					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

50 Teton 0946 Fairfield Public Schools

0891 Fairfield H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	868,893.19	868,893.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	76.00	76.00	0.00	0.00	0.00	0.00
222X Educational Media Services	58,863.51	58,863.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	498.48	498.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	128,916.95	128,916.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	118,548.25	39,056.57	79,491.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,032.64	159,032.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	171,376.33	131,600.33	0.00	39,776.00	0.00	0.00
31XX Food Services	191,460.72	191,460.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,120.51	20,120.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,068.60	123,068.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,455.04	0.00	0.00	5,455.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,869.35	0.00	0.00	1,869.35	0.00	0.00
Totals	1,848,179.57	1,721,587.50	79,491.68	47,100.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,848,179.57					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0890 Fairfield Elem	Indirect/Direct	71,460.11 / 1,619,731.53	4.41%		
	LE 0891 Fairfield H S	Indirect/Direct	79,491.68 / 1,721,587.50	4.62%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0890 Fairfield Elem	0.0523	0.0476	0.0485	0.0476	4.41%
	0891 Fairfield H S	0.0437	0.0476	0.0485	0.0476	4.62%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0890 Fairfield Elem	0.0000	0.0000	0.0000	0.0000	
	0891 Fairfield H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0890 Fairfield Elem	0.0523	0.0476	0.0485	0.0476	
	0891 Fairfield H S	0.0437	0.0476	0.0485	0.0476	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0890 Fairfield Elem	4.56%	
	0891 Fairfield H S	4.44%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0946 Fairfield Public Schools	4.50%	

Your Preliminary Rate by School System (SS) is:

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0948 Power Public Schools

0894 Power Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	531,805.50	531,805.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,112.57	15,112.57	0.00	0.00	0.00	0.00
22XX Educational Media Services	21,412.75	21,412.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,764.01	57,764.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,517.99	9,517.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,937.26	6,043.74	47,893.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,935.07	87,935.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,777.75	64,277.75	0.00	37,500.00	0.00	0.00
31XX Food Services	73,707.44	73,707.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	642.22	642.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,316.88	12,316.88	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	11,151.84	0.00	0.00	0.00	11,151.84	0.00
Totals	977,081.28	880,535.92	47,893.52	37,500.00	11,151.84	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	977,081.28					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0948 Power Public Schools

0895 Power H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	458,083.00	458,083.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,620.69	7,620.69	0.00	0.00	0.00	0.00
222X Educational Media Services	7,355.13	7,355.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,081.97	56,081.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,317.29	10,317.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,208.20	6,043.74	57,164.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,849.28	96,849.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	76,223.56	38,723.56	0.00	37,500.00	0.00	0.00
31XX Food Services	20,805.25	20,805.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,191.56	20,191.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,094.38	49,094.38	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,716.29	0.00	0.00	0.00	10,716.29	0.00
Totals	876,546.60	771,165.85	57,164.46	37,500.00	10,716.29	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	876,546.60					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0894 Power Elem	Indirect/Direct 47,893.52 / 880,535.92	5.44%		
	LE 0895 Power H S	Indirect/Direct 57,164.46 / 771,165.85	7.41%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0894 Power Elem	0.0534	0.0590	0.0553	0.0545	5.44%
	0895 Power H S	0.0677	0.0590	0.0553	0.0545	7.41%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0894 Power Elem	0.0000	0.0000	0.0000	0.0000	
	0895 Power H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0894 Power Elem	0.0534	0.0590	0.0553	0.0545	
	0895 Power H S	0.0677	0.0590	0.0553	0.0545	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0894 Power Elem	5.26%	
	0895 Power H S	5.90%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0948 Power Public Schools	5.58%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0949 Golden Ridge Elementary

0896 Golden Ridge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	195,174.90	195,174.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,943.07	3,943.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172.35	172.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,380.08	0.00	13,380.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,343.38	20,343.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,635.00	26,635.00	0.00	0.00	0.00	0.00
31XX Food Services	12,047.14	12,047.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,429.00	0.00	0.00	4,429.00	0.00	0.00
Totals	276,124.92	258,315.84	13,380.08	4,429.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	276,124.92					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0896 Golden Ridge Elem	Indirect/Direct	13,380.08 / 258,315.84	5.18%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0896 Golden Ridge Elem	0.0475	0.0444	0.0452	0.0434	5.18%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0896 Golden Ridge Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0896 Golden Ridge Elem	0.0475	0.0444	0.0452	0.0434	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0896 Golden Ridge Elem			4.41%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0949 Golden Ridge Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.41%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 0951 Pendroy Elementary

0898 Pendroy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	199,608.79	199,608.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,863.80	2,863.80	0.00	0.00	0.00	0.00
222X Educational Media Services	5,494.37	5,494.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,540.59	14,540.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,193.46	0.00	26,193.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,007.83	19,007.83	0.00	0.00	0.00	0.00
31XX Food Services	2,641.09	2,641.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,520.00	0.00	0.00	3,520.00	0.00	0.00
Totals	273,869.93	244,156.47	26,193.46	3,520.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	273,869.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0898 Pendroy Elem	Indirect/Direct	26,193.46 / 244,156.47	10.73%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0898 Pendroy Elem	0.0605	0.0667	0.0692	0.0678	10.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0898 Pendroy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0898 Pendroy Elem	0.0605	0.0667	0.0692	0.0678	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0898 Pendroy Elem				7.06%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0951 Pendroy Elementary	Your Preliminary Rate by School System (SS) is:	7.06%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

50 Teton 0953 Greenfield Elementary

0900 Greenfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	321,359.61	321,359.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,666.10	7,666.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,907.51	2,907.51	0.00	0.00	0.00	0.00
222X Educational Media Services	10,310.75	10,310.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,321.04	56,321.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,399.04	2,270.48	16,128.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,536.61	119,536.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,559.62	53,084.62	0.00	88,475.00	0.00	0.00
31XX Food Services	52,797.39	52,797.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,000.00	5,000.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,054.00	0.00	0.00	5,054.00	0.00	0.00
Totals	740,911.67	631,254.11	16,128.56	93,529.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	740,911.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0900 Greenfield Elem	Indirect/Direct	16,128.56 / 631,254.11	2.56%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0900 Greenfield Elem	0.0250	0.0341	0.0311	0.0319	2.56%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0900 Greenfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0900 Greenfield Elem	0.0250	0.0341	0.0311	0.0319	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0900 Greenfield Elem				2.81%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0953 Greenfield Elementary	Your Preliminary Rate by School System (SS) is:	2.81%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

50 Teton 1072 Dutton/Brady K-12 Schools

1235 Dutton/Brady K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,280,216.67	1,280,216.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,003.10	45,003.10	0.00	0.00	0.00	0.00
222X Educational Media Services	23,012.04	23,012.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,548.07	133,548.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,421.69	82,421.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,984.74	11,441.43	66,543.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	281,651.16	281,651.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,857.98	107,857.98	0.00	0.00	0.00	0.00
31XX Food Services	138,125.66	138,125.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,869.12	14,869.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,057.79	54,057.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,717.93	0.00	0.00	20,717.93	0.00	0.00
Totals	2,259,465.95	2,172,204.71	66,543.31	20,717.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,259,465.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1235 Dutton/Brady K-12 Schools	Indirect/Direct	66,543.31 / 2,172,204.71	3.06%		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1235 Dutton/Brady K-12 Schools	0.0261	0.0235	0.0242	0.0244	3.06%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1235 Dutton/Brady K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1235 Dutton/Brady K-12 Schools	0.0261	0.0235	0.0242	0.0244	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	1235 Dutton/Brady K-12 Schools				2.45%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclaasified Rate
	1072 Dutton/Brady K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.45%	
		This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.